

Exhibit 24

GM Policy & Procedure
Covering Salaried Personnel

Section 1
Workplace Environment

100 **Objective**

The objective of this section is to explain the policies designed to provide a workplace environment that allows individuals to learn and grow as employees. There are opportunities for employees to contribute to the success of the business. Many of those opportunities are covered in this section.

101 **GM's Vision and Core Values**

GM's vision is to be the world leader in transportation products and related services. GM will earn customer enthusiasm through continuous improvement driven by the integrity, teamwork and innovation of GM people.

GM's core values are what the company stands for, and must be shared by everyone throughout the organization.

Customer Enthusiasm

GM is dedicated to providing products and services that create customer enthusiasm. No one will be second-guessed for doing the right thing for the customer.

Integrity

GM will stand for honesty and trust in everything it does. At GM, employees will say what they believe and do what they say.

Teamwork

GM will win by thinking and acting together as one General Motors team, focused on global leadership. GM's strengths are its highly skilled people and its diversity.

Innovation

GM will challenge conventional thinking, explore new technology and implement new ideas regardless of their source faster than its competition.

Continuous Improvement

GM will set ambitious goals, stretch to meet them, and then "raise the bar" again and again. GM believes that everything can be done better, faster and more effectively in a learning environment.

Individual Respect and Responsibility

GM employees will be respectful of the individuals they work with, and will take personal responsibility for their actions and the results of their work.

102 **Employee Relations Objectives**

GM's employee relations objectives are to ensure all employees are treated with dignity and respect in their relationship with GM; to recognize each employee as an individual; and to regard each employee on the job as a team member. Accomplishing these objectives will lead to a focused, highly motivated and fully engaged workforce.

103 **Health and Safety**

GM's overriding priority is to protect the health and safety of each employee. Everyone

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106 **Workplace Opportunities and Obligations**

Differences are a source of the innovation and creativity that are essential to GM's success. It is important that each employee support and integrate the many voices of diversity and increase understanding of differences in life experiences, culture, and beliefs. Consistent with GM's core values of teamwork and integrity, GM has a long-standing commitment to diversity, equal opportunity, affirmative action, and non-discrimination. GM extends opportunities to qualified applicants and employees on a non-discriminatory basis.

Reasonable accommodation is made for the limitations of qualified individuals with disabilities, special disabled veterans and veterans of the Vietnam Era, and other covered veterans taking into account the needs of the business including financial cost and expense.

GM has an ongoing commitment to cultivate diversity by creating and maintaining a workplace environment that naturally enables every team member to contribute to the greatest extent possible. This requires a workplace environment that is free of discrimination, hostility, and physical or verbal harassment with respect to age, race, color, sex, religion, national origin, disability, sexual orientation, or being a special disabled veteran, or a veteran of the Vietnam Era or other covered veteran.

106.1 **Equal Employment Opportunity Policy**

GM will extend equal employment opportunities to qualified applicants and employees on an equal basis regardless of an individual's age, race, color, sex, religion, national origin, disability, sexual orientation, or gender identity/expression.

106.2 **Employment of Individuals with Disabilities**

GM will make reasonable accommodation for the limitations of qualified individuals with disabilities and will extend employment opportunities to such individuals, taking into account the needs of the business and financial cost and expense.

106.3 **Employment of Special Disabled Veterans, Other Covered Veterans and Newly and Recently Separated Veterans**

GM will make reasonable accommodation for the limitations of qualified special disabled veterans and will extend employment opportunities to special disabled veterans, other covered veterans and newly recently separated veterans, taking into account the needs of the business and financial cost and expense.

106.4 **Anti-Harassment Policy**

Harassment based on age, race, color, sex, religion, national origin, disability, sexual orientation or gender identity/expression is a violation of this policy.

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Harassment should be understood to mean a single incident or a pattern of behavior where the purpose, or the effect, is to create a hostile, offensive, or intimidating workplace environment. Harassment may encompass a wide range of behaviors which include, but are not limited to, derogatory comments that are gender-based (inclusive of behavior directed at an individual's gender identity/expression), racial, religious, sexual, ethnic or disability-based in nature. Harassment also includes unwanted sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature.

All employees are expected to deal fairly and honestly with one another to ensure a work environment free of intimidation and harassment. Abuse of the dignity of anyone through ethnic, racist, religious or sexist slurs or through other derogatory or objectionable conduct is offensive and unacceptable employee behavior. This policy also prohibits unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature.

All employees also are expected to refrain from any illegal, unethical, unauthorized, or disruptive use of General Motor's information systems and equipment. This would include, but is not limited to, accessing, transmitting or storage of inappropriate material (e.g., pornography, lewd or violent materials, chain letters, sexually oriented jokes or cartoons, depicted nudity and/or other offensive, demeaning material related to age, race, color, sex, religion, national origin, disability or sexual orientation). Such conduct will not be tolerated. Any employees found to be in violation of this stated policy will be subject to possible disciplinary action up to and including discharge. Refer to "J. Quattrone/ M. Goebel/C.Alexander Letter Dated January 14, 2005 Appropriate E-Mail Usage By GM Employees," or the Information LifeCycle Management (ILM) website at <http://ilm.gm.com/>

All employees are entitled to a work environment in which words and actions do not have even the appearance of disrespect. For example, demeaning, disrespectful, or insensitive jokes, cartoons, pictures, language, (particularly if they relate to race, sex, age, ethnicity, religion, national origin, disability, sexual orientation or gender identity/expression) are inappropriate for the GM work environment. Likewise, lewd, vulgar, or profane gestures and unwanted touching may be offensive to people and may result in an uncomfortable or hostile work environment. This type of conduct will not be tolerated in the workplace. GM's facilities must be free of hostility resulting from sexually oriented behavior and other prohibited behaviors. It is the responsibility of leadership and each employee to maintain an environment free of disrespect and hostility.

Employees should be instructed to report any incident in which they feel they have been the recipient of harassment or have concerns about equal opportunity, affirmative action and discrimination to their immediate supervisor, personnel director, equal employment opportunity or human resources representative, or they may utilize appropriate and existing internal complaint procedures. Union-represented employees may address their concerns with a union representative instead of GM management. However, such action will not necessarily result in notification to GM management of your concern for appropriate corrective action.

GM's policy complies with all applicable federal, state, and local laws and regulations. Legally required posted notices are published in Section 12 of The U.S. Salaried HR Policy Manual. It is, however, every employee's responsibility to act in a manner that will create and maintain a workplace environment that supports diversity and is free from all unlawful discrimination and harassment. Leaders, in particular, are expected to prevent discrimination and harassment and to support GM's policy of diversity, equal opportunity, and affirmative action. GM will not tolerate behavior that is inconsistent with this policy and will take appropriate action to prevent such behavior up to and including termination of employment.

GM must have a skilled, capable, committed and fully engaged workforce with a wide range of backgrounds and views to meet and exceed customers' expectations. Living by this policy is the way GM will be successful as a team.

106.5 Religious Accommodation

The religious beliefs of present or prospective employees will be accommodated unless it can be established that accommodation will represent an unreasonable burden on the conduct of the business.

Employees or prospective employees who request accommodation for a religious belief should be furnished a copy of Exhibit 1-A, which requires a statement from the employees' ordained religious advisor certifying the employees are practicing members of a particular religious group and specifying the religious practices or observances which need to be accommodated. This statement should be included in employees' personnel records.

If, for example, the religious accommodations sought are due to the inability of the employees to work between sundown Friday and sundown Saturday and the employees are assigned to a second-shift or third-shift job, it will be the responsibility of local leadership to make good faith efforts to place individuals on jobs on another shift. In the case of represented employees, such good faith efforts should include attempting to secure waiver of any restrictive shift preference agreement provisions from local union representatives to permit employees to be assigned to other shifts.

If religious requirements as to dress conflict with the requirements of jobs to which employees are assigned, it will be the responsibility of local leadership to determine whether there are jobs on which the employees may safely dress in accordance with their religious beliefs.

In the event local leadership is convinced employees' religious practices or observances cannot be accommodated without business hardship, all of the facts of the situation must be reviewed in advance with GMNA Policy Development & Employee Relations CoE. Discipline is not to be administered without such review.

106.6 Workplace Relationships

Employees are reminded that it is never appropriate to wear personal attire depicting pictures, messaging or logos that may be considered offensive and/or disrespectful to others under the GM Anti-Harassment policy, or serve as a distraction in the workplace. In the case of questionable attire, leadership will make the final determination. This policy does not supersede the requirement for affected employees to adhere to company mandated protective clothing policies intended to maintain a safe work environment and/or protect product quality. Any questions regarding the administration of this policy may be referred to your respective HR Professional for resolution.

112.5 Understand the Business

Finally, employees are expected to develop a good understanding of GM as a whole - its vision, values, objectives, plans, problems, and positions on public issues that affect the business. To friends and neighbors, employees are GM. If employees are able to respond to questions about GM in an accurate and knowledgeable way, they will help GM by being ambassadors for GM and what it is trying to accomplish.

113 GM Leaders at Work

Relationships and responsibilities are, of course, reciprocal. If employees are to do their job most effectively, they need the support of a knowledgeable leader. For this reason, leaders are selected carefully and trained to provide employees and others with leadership, coaching, counseling, recognition and constructive assistance, when it is needed. GM leaders also will take time to listen when employees have questions or concerns about their work, career or any other aspect of their relationship with GM.

The most important tool to help employees and their leaders meet their responsibilities and develop a strong working relationship is effective two-way communications. In addition, there are formal tools that are designed to aid the communications process and employee relationships with their leader. The formal tools are the Performance Management Process, described in Section 5, and the Open Door Policy described below. Individual Growth Strategies are described in Section 6.

114 Open Door Policy

An objective of the Open Door Policy is to make sure employees have an open channel of communication with leaders and senior leadership when they have a question, concern or complaint about any aspect of their relationship with GM.

Another objective of GM's Open Door Policy is to provide leadership with a means of listening to employees' concerns in a climate of openness, responsiveness, and with a free exchange of views.

These objectives will strengthen the employment relationship by providing salaried employees with open, orderly channels of communication to affected GM leadership. A satisfactory work environment is essential to the realization of individual job goals - such things as job satisfaction, recognition as an individual, fair compensation, fair treatment, a congenial atmosphere in which to work, and an understanding of why things are done as they are.

As part of the commitment by leadership to the spirit of the Open Door Policy, leaders will encourage their employees to utilize the policy. Employees utilizing the Open Door are assured of freedom from reprisal and active assistance from their leaders in following the administrative process.

114.1 Administration of Open Door Policy

To initiate the Open Door Policy, employees should contact their immediate leader as soon as concerns or questions arise. Leaders must make time available to discuss such matters. A response from leadership should be provided to the employees' Open Door concern within 15 working days. Where appropriate, the affected leader may, at his/her discretion, consult with and/or include higher leadership in the discussion with the employee, in an effort to resolve the concern(s). It is expected that most misunderstandings will be resolved at this level.

In situations where employees prefer not to talk first with their leader, employees are to contact their Human Resources Representative. In these instances, the Human Resources Representative will work through the employees' respective leadership, including the local HRM Committee, in order to resolve the questions or concerns.

If the Open Door concern is not resolved at the employing unit level, employees may request further review of their concern by a third party HR consulting company contracted by General Motors to conduct an impartial investigation of internal employment matters. Employees will be provided with the appropriate contact information to initiate this review process by their respective leader and/or HR representative.

Employees that have been involuntarily separated (*i.e. Discharge or Final Release*) will be permitted to by-pass review of their concern by their immediate leader as described above, and appeal their case directly to the third party HR consulting company for investigation.

Final disposition authority for all cases appealed to this level of the process, resides with the Director - GMNA Policy Development & Employment Relations Center of Expertise.

Whenever it is determined that concerns have arisen because of unfair treatment or because of a misapplication of GM Salaried Personnel Policy and Procedure, immediate steps are to be taken to assure employees are treated fairly and the behavior is corrected.

Operating units are to appoint a senior member of the Human Resources activity who, in addition to other duties, will act as facilitator of the Open Door Policy. The facilitator, without becoming an advocate for either, will assist both employees and leadership in making the most effective use of the Open Door Policy.

Utilization of the Open Door Policy will not always result in the action desired by employees. However, the policy provides in all cases for a complete, objective, and thorough investigation related to the employees' concerns.

GM will continue the process of review and resolution of Open Door concerns independently and without regard to any complaint filed with a state or federal agency.

115 **Employee Information (PeopleSoft HR)**

GM's inventory of standardized information covering all employees is managed through an electronic system called PeopleSoft HR (PS). This system is designed to collect, record, and retrieve employee information for purposes such as reviewing employment status, determining personnel needs, and identifying possible candidates for position openings. GM collects personal employee information only when it is relevant and necessary for essential business reasons. No information is to be collected concerning non-employment activities, unless it is submitted or authorized by the employee in writing or required for essential business reasons.

115.1 **Administration**

The Human Resources activity for each employing unit is to maintain required information.

115.2 **Utilization**

Complete employee records containing both current and historical data are to be retained. Such records must be retained for active employees, including regular, temporary, flexible service, part-time, and student employees, and laid off employees. Complete data for inactive employees must be available for inquiry purposes.

115.3 **Access**

Access capability should be made available only to employees who have a legitimate need for such information to perform their jobs and who otherwise meet established security criteria.

115.4 **Security**

Information concerning salaried employees is to be treated in a confidential manner. Employees responsible for such information are also responsible and accountable for its security and the application of the security procedures described in "Corporate Policy Manual on Information Security Policy and Practices."

115.5 **Responsibility**

Each unit is responsible for the timely and accurate entry of data into PeopleSoft HR for its employees.